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ARIZONA ATTORNEY GENERAL

March 31, 1937

Mr. Frank E. Fraser, Director
Sales Tax Division
Arizona State Tax Commission
Phoenix, Arizona

Dear Mr. Fraser:

We have before us your letter of March 4th, requesting an opinion from this office as to whether the business of quarrying limestone preparatory to its treatment in lime kilns should be taxed at the rate of one per cent or at the rate of one-quarter of one per cent.

It is the opinion of this office that this transaction clearly falls within the classification of mining, quarrying, etc., as contained in section 2, subdivision (a), paragraph 1, of Chapter 77, Laws 1935, and therefore a tax of one per cent should be imposed.

Very truly yours,

Joe Conway
Attorney General

W. E. Polley
Assistant Attorney General

E. G. Frazier
Special Assistant
Attorney General.